

Table 9.38 ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE: FISCAL YEARS 1989 AND 1999

[Expenditures calculated by Tax Foundation based on federal expenditure data from the U.S. Bureau of the Census. Federal tax revenue is derived from the individual income tax; social insurance taxes (Social Security and Medicare); corporate income tax; excise taxes (on beer, wine, tobacco, gasoline and other products); and estate and gift taxes; and customs duties. Rank of 1 indicates highest expenditure per tax dollar]

Area	Expenditures Per Dollar of Taxes			Ranking	
	1989	1999	Percent change 1989-99	1989	1999
Alabama	1.38	1.46	5.8	11	10
Alaska	1.31	1.57	19.8	16	6
Arizona	1.20	1.19	-0.8	21	19
Arkansas	1.38	1.39	0.7	10	12
California	0.90	0.88	-2.2	41	39
Colorado	1.20	0.90	-25.0	20	38
Connecticut	0.85	0.65	-23.5	43	50
Delaware	0.79	0.83	5.1	46	43
District of Columbia	5.52	6.71	21.6	-	-
Florida	0.95	1.01	6.3	34	31
Georgia	0.97	0.99	2.1	33	32
Hawaii	1.33	1.50	12.8	14	8
Idaho	1.41	1.19	-15.6	7	20
Illinois	0.73	0.73	0.0	48	46
Indiana	0.91	0.92	1.1	38	35
Iowa	1.14	1.15	0.9	24	22
Kansas	1.08	1.07	-0.9	26	25
Kentucky	1.24	1.35	8.9	18	14
Louisiana	1.33	1.36	2.3	13	13
Maine	1.05	1.31	24.8	28	15
Maryland	1.21	1.27	5.0	19	17
Massachusetts	1.03	0.86	-16.5	29	40
Michigan	0.77	0.82	6.5	47	44
Minnesota	0.91	0.79	-13.2	39	45
Mississippi	1.67	1.69	1.2	3	4
Missouri	1.38	1.22	-11.6	9	18
Montana	1.48	1.73	16.9	5	2
Nebraska	1.15	1.06	-7.8	23	27
Nevada	0.85	0.73	-14.1	44	47
New Hampshire	0.71	0.69	-2.8	49	48
New Jersey	0.64	0.65	1.6	50	49
New Mexico	2.07	1.97	-4.8	1	1
New York	0.82	0.85	3.7	45	41

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Area	Expenditures Per Dollar of Taxes			Ranking	
	1989	1999	Percent change 1989-99	1989	1999
North Carolina	0.93	1.03	10.8	36	30
North Dakota	1.73	1.65	-4.6	2	5
Ohio	0.99	0.93	-6.1	31	34
Oklahoma	1.27	1.43	12.6	17	11
Oregon	0.93	0.91	-2.2	37	37
Pennsylvania	0.94	1.05	11.7	35	29
Rhode Island	0.97	1.11	14.4	32	23
South Carolina	1.31	1.28	-2.3	15	16
South Dakota	1.56	1.47	-5.8	4	9
Tennessee	1.15	1.19	3.5	22	21
Texas	0.99	0.97	-2.0	30	33
Utah	1.45	1.06	-26.9	6	28
Vermont	0.89	1.07	20.2	42	24
Virginia	1.36	1.53	12.5	12	7
Washington	1.06	0.91	-14.2	27	36
West Virginia	1.39	1.72	23.7	8	3
Wisconsin	0.90	0.84	-6.7	40	42
Wyoming	1.12	1.06	-5.4	25	26

Source: Tax Foundation "Tax and Spending Policies Benefit Some States, Leave Others Footing the Bill", June 27, 2000 <<http://www.taxfoundation.org/>> and calculations by Hawaii State Department of Business, Economic Development & Tourism.